

**SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION**

S.F. No. 4546

(SENATE AUTHORS: RASMUSSON)

DATE
03/18/2026

D-PG
6808 Introduction and first reading
Referred to Education Policy

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to education; requiring the Department of Revenue to designate scholarship
1.3 granting organizations; proposing coding for new law in Minnesota Statutes,
1.4 chapter 270C.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. **[270C.411] LIST OF APPROVED K-12 SCHOLARSHIP GRANTING**
1.7 **PROGRAMS.**

1.8 (a) By January 1 of each calendar year, the commissioner must submit to the Secretary
1.9 of the Treasury of the United States and publish on the department's website a list of
1.10 scholarship granting organizations located in this state that meet the requirements of section
1.11 25F of the Internal Revenue Code. The commissioner must comply with the requirements
1.12 of section 25F of the Internal Revenue Code, its associated regulations, or other applicable
1.13 guidance issued by the Secretary of the Treasury of the United States in the submission,
1.14 and must include all Minnesota scholarship granting organizations that meet the requirements
1.15 of section 25F of the Internal Revenue Code in the submission. The submission under this
1.16 paragraph serves as an election by the state to participate in the program established by
1.17 section 25F of the Internal Revenue Code. Nothing in this paragraph precludes the
1.18 commissioner from submitting scholarship granting organizations to the Secretary of the
1.19 Treasury during a calendar year following a determination that a scholarship granting
1.20 organization meets the requirements of section 25F of the Internal Revenue Code.

1.21 (b) The commissioner may establish rules governing the process and documentation
1.22 necessary for an entity to qualify to be included as a scholarship granting organization on
1.23 the list produced and submitted by the commissioner pursuant to paragraph (a). The rules

2.1 must comply with any rules, regulations, and guidance promulgated by the Secretary of the
2.2 Treasury of the United States, but the commissioner's role is ministerial in nature to ensure
2.3 compliance with the requirements of this section.

2.4 (c) Scholarship granting organizations registered and permitted to operate and receive
2.5 donations in the state may participate by submitting a notice of intent to receive qualified
2.6 donations pursuant to section 25F of the Internal Revenue Code. The notice of intent must
2.7 be in a form and manner prescribed by the commissioner and submitted to the commissioner
2.8 no later than December 1 of the year preceding the calendar year of the submission required
2.9 under paragraph (a).

2.10 (d) For purposes of this section, "scholarship granting organization" has the meaning
2.11 given in section 25F(c)(5) of the Internal Revenue Code as amended through July 4, 2025.